## Frequently Asked Questions Proposition 218

Is the Prop. 218 project funding proposed as a special tax or an assessment? AB 2701 (Blakeslee) authorizes the County to propose "assessments."

What is an Assessment? An assessment becomes a lien on parcels of real property to pay for "special benefits" the parcels receive from a project. The lien may be paid off by property owners in a lump sum or may be paid annually with property taxes.

What properties will be assessed? Any property determined to have a "special benefit" from the collection, treatment and disposal of wastewater.

Who determines if my property receives "special benefit"? All assessments shall be supported by a detailed engineer's report prepared by a registered professional engineer certified in California. (Cal. Const. article XIIID, § 4(b).)

How does Proposition 218 define "special benefit"? Proposition 218 provides the following definition of "special benefit": 'Special benefit' means a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large. General enhancement of property value does not constitute 'special benefit.' (Cal. Const. article XIIID, § 2(i).)

Where should a local agency document the distinction between general and special benefit? In the engineer's report discussed above.

Will property owned by a public agency, State of California or the United States be assessed? Yes, unless there is evidence that the publicly-owned parcels receive no special benefit.

What are the procedures and substantive requirements for assessments established by Proposition 218?

- 1. Identify the parcels receiving special benefit
- 2. Determine the proportionate special benefit to each property
- 3. Give property owners a 45 day (minimum) notice of proposed assessment & ballot
- 4. Receive property owner ballots
- 5. Conduct a public hearing
- 6. Determine if a "majority protest" exists (if majority of ballots returned are in opposition of assessment)

Who gets to submit ballots? Property Owners.

**How are the ballots weighted?** This is <u>not</u> a "one ballot, one vote" election. The ballots are weighted according to the proposed assessment of the affected property.

How does the agency identify the property owner for the purposes of sending notice and a ballot? Article XIIID, section 4(c) says the notice and ballot must be sent to "the record owner of each parcel." "Record owner" means the owner of a parcel whose name and address appears on the last equalized secured property tax assessment roll, or in the case of any public entity, the State of California, or the United States, means the representative of that public entity at the address of that entity known to the agency. (Cal. Gov't Code § 53750(j).)

**May property owners submit ballots at the public hearing?** Yes. An assessment ballot may be submitted, changed, or withdrawn prior to the conclusion of the public testimony on the proposed assessment at the hearing. (Target date is November 20, 2007.)

How will I know the results of the vote/who counts the ballots? The Clerk of the Board is authorized to count the ballots and will report the results at a public hearing. (Target date is December 11, 2007.)

**How will the County collect assessments?** Lump sum assessments may be paid. Alternatively, annual payments will be collected on your property tax bill.